

IN THE SPECIFICATION:

Please replace the paragraph starting at page 8, line 26 with the following replacement paragraph:

The first embodiment employs the sandwich structure in which the modified SOG film 7 is sandwiched between the silicon oxide films 5 and 8, which enhances the insulating properties and mechanical strength of the interlayer insulating film 11 as a whole. Further, since the modified SOG film 7 contains no organic component, the etching treatment for forming the via holes 9 is carried out in a mixed gas atmosphere of carbon tetrafluoride and hydrogen.

Accordingly, even if a photoresist is employed as an etching mask, the photoresist is not attacked, nor is the modified SOG film 7 masked with the photoresist etched. Thus, fine via holes 9 are formed accurately.

Please replace the paragraph starting at page 11, line 7 with the following replacement paragraph:

As described above, according to the second embodiment, the wirings 23 are formed on the source and drain wirings 10 via the interlayer insulating film 11. In this case again, the same actions and effects as in the first embodiment can be exhibited without effecting the MOS transistor and source and drain wirings 10.

IN THE CLAIMS:

Please amend claims 25 and 31 as follows:

25. A semiconductor device comprising: